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Bulletin Tax

Tax Bulletin 3-03

Effective Date: July 1, 2003

Re: Imposition of Municipality Transient Room Tax by Tooele City

The 1997 Utah Legislature passed House Bill 98, Local Taxing Authority, authorizing municipalities to impose a municipal transient room tax of up to 1 percent on rents charged on public accommodations to persons who occupy that public accommodation for less than thirty consecutive days. A public accommodation is defined as any place that provides temporary sleeping accommodations to the public and includes a motel, hotel, motor court, inn, bed and breakfast establishment, condominium, and resort home.

Beginning July 1, 2003, Tooele City has elected to impose the municipal transient room tax, by ordinance, at a rate of 1 percent. When added to the 3 percent transient room tax imposed by Tooele County, the total county and municipal transient room tax in Tooele City is 4 percent.

All persons, groups, or organizations renting public accommodations in Tooele City must begin collecting the municipal transient room tax, in addition to other state and local taxes imposed, beginning July 1, 2003.

The 1 percent municipality transient room tax imposed by Tooele City must be remitted to the Tax Commission on the Transient Room Tax Return, form TC-71T, beginning with the July monthly period (for monthly filers), the July-September quarterly period (for quarterly filers), and the January-December annual period (for annual filers).

Please refer to the rate chart on the back side (page 2) to determine the total transient room and sales and use taxes you should be collecting effective July 1, 2003.

QUESTIONS...



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Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin.

For the most current guidance relating to state and local taxation, including local sales tax rates, visit the Tax Commission's Internet website at tax.utah.gov.



Utah State Tax Commission
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New Tax Rates in Effect as of July 1, 2003

(This chart lists only the tax rates that are changing effective 7/1/03. For a complete list of effective rates, refer to the Tax Commission website, tax.utah.gov.)

Location ¹	Combined Sales & Use Tax Rate	Combined Transient Room Rate	Tourism Taxes			Resort
			Motor Vehicle Rental Tax	Short Term Leasing Tax	Restaurant Tax	
Tooele County	6.000%	3.000%	2.500%		1.000%	
Erda	6.250%	3.000%	2.500%		1.000%	
Grantsville	6.250%	3.000%	2.500%		1.000%	
Lakepoint	6.250%	3.000%	2.500%		1.000%	
Lincoln	6.250%	3.000%	2.500%		1.000%	
Stansbury Park	6.250%	3.000%	2.500%		1.000%	
Tooele City	6.250%	4.000%	2.500%		1.000%	

¹ All cities and towns not listed beneath a county charge the same sales tax rates as the county. Example: Vernon is not listed below Tooele County. The tax rate charged in Vernon is the same tax rate charged in Tooele County.